

Cabinet BRAHIN Avocats

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FILE : The management report is no longer necessary in small trading companies (Le rapport de gestion n'est plus obligatoire dans les petites sociétés commerciales)

Bureaux secondaires :

14, rue Ernest Michel
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Small business companies are henceforth exempted from establishing a management report at the end of each fiscal year.

Correspondants organiques :

LEGIPASS

8, rue Auber - 75009 PARIS

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"http://www.legipass.com"
www.legipass.com

More precisely, enterprises concerned by this m that, at the end of each fiscal year, do not exceed two of the three following thresholds :

-4 million euros balance sheet total ;
-8 million net turnover;
-50 employees (average).

ADVODAN

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This exemption applies to the fiscal years closed to counting from the 11th of August 2018.

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Recall that hitherto, only small one-person businesses (EURL and SASU), whose sole partner, assumes stewardship or presidency, were exempt to establish a management report.